



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Nilamadhab Nanda
DOCKET NO.: 20-06901.001-R-1
PARCEL NO.: 19-15-276-033

The parties of record before the Property Tax Appeal Board are Nilamadhab Nanda, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$30,767
IMPR.: \$66,884
TOTAL: \$97,651

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story single-family dwelling of frame exterior construction with 2,600 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage containing 684 square feet of building area. The property has a .25-acre site and is located in Cary, Algonquin Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal, challenging both the land and improvement assessments. In support of this market value argument, the appellant submitted information in the Section V grid analysis on

¹ Although the appellant reported a dwelling size of 2,500 square feet, the assessing officials provided a copy of the subject's property record card with a schematic drawing to support a dwelling size conclusion of 2,600 square feet of living area which the Board finds to be the best evidence in the record.

four comparable sales located within .5 of a mile from subject. The comparable parcels range in size from .25 to .31 of an acre and are each improved with a two-story dwelling of frame exterior construction. The dwellings were either 18 or 19 years old and range in size from 2,962 to 3,255 square feet of living area. Each comparable has a basement, one of which has finished area. Features include central air conditioning and either a two-car or a three-car garage ranging in size from 426 to 684 square feet of building area. Three of the homes each have a fireplace. The comparables sold from October 2019 to July 2020 for prices ranging from \$245,000 to \$317,000 or from \$80.30 to \$103.31 per square foot of living area, including land.

At hearing, the appellant noted that the comparables he presented have additional outdoor amenities of either a patio or deck, which is not a feature of the subject. In addition, the appellant summarily stated that the comparables have had improvements such as a new roof or interior remodeling, again the subject property has not had those types of changes and/or maintenance. The appellant in a brief within the appeal and at hearing reported that the subject dwelling is in its "original form" with no upgrades. The record includes what appears to be a black and white photograph of a roof, with a view looking from the peak of the roof downward toward the ground. No other photographic evidence was provided with the appellant's appeal concerning condition issues. The appellant further contended that the interior and exterior of the subject are so old and deteriorated that both need to be upgraded soon. Thus, given the subject's current condition, the subject's estimated market value should be lower than the comparable properties.

On cross-examination, the board of review confirmed that the appellant testified the roof of the subject was original, no remodeling has been done on the interior of the home, the basement is unfinished and no outdoor amenities, such as a patio or deck have been installed at the subject.

Based on the foregoing evidence and argument, the appellant requested a total reduced assessment of \$76,300 which would reflect a market value of \$228,923 or \$88.05 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review appeared at hearing by board member Sharon Bagby. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,651. The subject's assessment reflects a market value of \$292,719 or \$112.58 per square foot of living area, land included, when using the 2020 three year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue.

As an initial matter at the hearing, Bagby requested that any testimony provided by the appellant with regard to condition of the subject property not be given any consideration as "it is without evidence." In response, the Administrative Law Judge (ALJ) inquired whether the McHenry County Board of Review had made an inspection request of the subject property in accordance with Section 1910.94 of the Board's procedural rules (86 Ill.Admin.Code §1910.94).² Bagby

² In pertinent part, Section 1910.94 of the Board's rules provides that if, during the time that evidence was being accepted from the board of review, a request to inspect the subject property was denied, then the Property Tax Appeal Board should not consider or accept the appellant's submission of "any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property. . . ."

stated that no inspection request was made in this appeal. Thus, the ALJ overruled the request of the board of review, indicating that the record will stand with the appellant's evidence as to condition and be given its appropriate weight in light of the record.

At hearing, Bagby initially noted that each of the appellant's suggested comparables were a good bit larger than the subject property. Bagby then pointed out that in an equity argument, a larger home is impacted by the principle of the economies of scale.

At hearing, Bagby called Rich Alexander as a witness to address the evidence. The board of review through township assessor Rich Alexander, submitted a spreadsheet in this appeal with information on five comparable sales, where comparables #1 and #2 were the same properties as appellant's comparables #2 and #3, respectively. Alexander stated that appellant's comparables #1 and #4 were left out of the analysis because they were bigger dwellings than the subject. The township assessor further noted that if there were condition issues in the subject dwelling, in the absence of photographic evidence, the assessing officials have no knowledge of any such issues.

The three new comparables presented by the board of review, identified as comparables #3, #4 and #5, are each located in close proximity to the subject. The parcels are either .25 or .31-acre sites improved with two-story single-family dwellings. The homes are either 17 or 18 years old and range in size from 2,430 to 2,621 square feet of living area. Features of the dwellings include unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 434 to 499 square feet of building area. These three comparables sold from July 2019 to June 2020 for prices ranging from \$289,900 to \$315,000 or from \$115.38 to \$120.18 per square foot of living area, including land. Alexander asserted that with the five equity comparables presented in the board of review's evidence, the subject was correctly valued within the range.

When the appellant questioned Bagby about the chosen comparables, she testified that each of the five comparables on the board of review grid analysis were considered to be in average condition, including the subject. In addition, Bagby noted that the board of review grid analysis prepared by the township assessor included adjustments to the comparables for differences when compared to the subject. As depicted on the grid, the assessor's analysis resulted in adjusted sales prices reportedly ranging from \$286,504 to \$318,224.³

When questioned by the appellant whether the lack of a new roof on the subject home was considered, Alexander testified that no deferred maintenance was considered. The one photograph submitted by the appellant did not provide any substantive information for Alexander to consider. The witness further testified that patios are not assessed and therefore "they are not adjusted on the grid." Alexander also testified that decks are on the grid since they were assessed by the previous administration, but are no longer being assessed by the township assessor's office. Without sufficient data, Alexander was unable to testify to an appropriate adjustment for the deck amenity for comparable #1. Bagby offered her own opinion, as a

³ The Board has given little weight to the adjustments presented in the board of review grid analysis developed by Alexander as there is no evidence in the record of specific market data (other than raw sales data) upon which he relied to calculate the adjustments that were presented ranging from -\$13,496 to +\$7,872 in total adjustments per comparable. Consequently, the Property Tax Appeal Board has given little weight to Alexander's adjusted sales prices for the five comparables presented by the board of review.

licensed real estate appraiser, that an adjustment for the size of deck shown as part of comparable #1 would be about a \$2,000 downward adjustment based on market.

The ALJ questioned Alexander about the basis for the adjustments depicted on the grid analysis. The witness testified that the adjustments were derived from market information gathered from numerous appraisals depicting adjustments.

Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective opinions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 as each of these dwellings differs substantially in living area square footage when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales which are each similar to the subject in location, age, dwelling size and most features. These most similar comparables sold for prices ranging from \$289,900 to \$315,000 or from \$100.67 to \$120.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,719 or \$112.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis.

While the appellant contends that the subject dwelling should be lower in value than the comparable properties based upon condition issues and/or deferred maintenance of the home, the Board finds that the record contains no substantive evidence of these specific condition issues. The Board finds that the appellant failed to provide photographic evidence of the interior of the dwelling to substantiate such claims. Moreover, even if such photographic evidence had been provided, photos would not establish what the impact of those condition issues would be upon the market value of the home.

In conclusion, based on the foregoing evidence and argument, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation on this record.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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